GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Eleventh amendment to APGST Rules – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 559 Dated: 24-11-2017

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, dt:22-06-2017.
3) G.O.Ms.No.268, Revenue (CT-II) Department, dt:29-06-2017.
4) G.O.Ms.No.275, Revenue (CT-II) Department, dt:30-06-2017.
5) G.O.Ms.No.288, Revenue (CT-II) Department, dt:12-07-2017.
6) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 28.07.2017.
7) G.O.Ms.No.375, Revenue (CT-II) Department, dt:18-08-2017.
8) From the CCT's Ref.No.CCW/GST/74/2015-A, Dated:18-08-2017.
9) G.O.Ms.No.382, Revenue (CT-II) Department, dt:22-08-2017.
10) From the CCT's Ref.No.CCW/GST/74/2015, Dated:30-08-2017.
11) G.O.Ms.No.417, Revenue (CT-II) Department, dt:19-09-2017.
12) From the Commissioner, Commercial Taxes, A.P., Vijayawada, Letter No.CCW/GST/74/2015, dated.18-09-2017.
13) G.O.Ms.No.459, Revenue (CT-II) Dept., Dt.16-10-2017.
14) From the CCT's ref.No.CCW/GST/74/2015, Dt.03-10-2017.
15) G.O.Ms.No.484, Revenue (CT-II) Dept., Dt.31-10-2017.
16) From the CCT, Letter No.CCW/GST/74/2015, dated.13-10-2017.
17) G.O.Ms.No.488, Revenue (CT-II) Dept., Dt.31-10-2017.
18) From the CCT, Letter No.CCW/GST/74/2015, dated.18-10-2017.
19) G.O.Ms.No.495, Revenue (CT-II) Dept., Dt.03-11-2017.
20) From the CCT, Letter No.CCW/GST/74/2015, dated.27-10-2017.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 24-11-2017:

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued vide G.O.Ms.No.227, Revenue (CT-II) Dept., Dt.22-06-2017 as subsequently amended.

AMENDMENTS

1. (i) These rules may be called the Andhra Pradesh Goods and Services Tax (Eleventh Amendment) Rules, 2017.

(ii) They shall be deemed to have come into force with effect on and from 28th October, 2017.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, –

(i) in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31st October, 2017", the words, figures and letters "on or before 31st December, 2017" shall be substituted;

(ii) in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Chief Commissioner of State Tax by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Chief Commissioner of State Tax" shall be added.

[(iii) in rule 96, to sub-rule (2), the following provisos shall be added namely:-

"Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:
Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.";

(iv) in rule 96A, to sub-rule (2), the following provisos shall be added namely:-

"Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period."

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER